App. F. IX-4

Previous References

R.T. 80-37 Sls 1-4

1938-39
(R.T.)

File No. 23-3

Serial Nos. 1,2

Letter References

P 12

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two.

Part B for

SUBJECT.

Apportionment of Service tax on Mysore city Bus Service to the Mysore Municipality.

G.O, No.T. 1296-99 /R.T. 23-38-2 dated 3rd November 38.

Directs the apportionment of Service tax collected on Mysore city Bus Service.

WD 0296—GPB—22,500—18-8-37

To The president. City Municipal Council. Mysore
The District Magistrate. Mysore District
The Comptroller to Government. through the Fl Secretary
The Secretary. Mysore Traffic Board.

Cariyappa.

Service tax on Mysore city bus service. —
apportionment of — to the Mysore city munpy.

M. T. B. F. 13.]

Mysore Traffic Board. | R$_T$. File No. 23 of 1938. 378

Serial No.

1 From the Presdt., city munpl. el., Mysore.

No. T. 520/23 of 9.8.38 stating that a sum of Rs. 1,212/- is due to the munpy. as explained in letter on account of apportionment of service tax collected on Mysore city bus service.

under rule 8 (ii) of the rule prescribed in this behalf, a sum (determined by Govt.) represents the munpl. Vehicle tax, leviable in respect of buses which were in use in the half-year ending 30th 31st Dec. 1935 at rate then in force for such vehicle in the munpy. has to be deducted from total amount of service tax collected. There were in all 85 buses liable to payment of veh at Rs. 30/- per annum in the Mysore city munpy. Dur in the absence of city service during that peri the half-year ending 31.12.35 and proportionate tax, the quarter ending 31.12.37 & the half-year ending 30.6.38 on all the 85 buses was deducted, as in the case of the Bangalore city munpy., while arriving the amount communicated to the Presdt. in letter N T. 492/Rt. of 9.7.38.

2 (Contn. Sheet) 2. The president has now represented :—

(i) that the deduction on account of vehicle t should be only in respect of the actual nu buses used for the city service during the period for which compensation is payable,

(ii) that so long as the city service is allowed concession of paying only half the rates p prescribed, the deduction on vehicle tax shou be at the rate of Rs. 15/- per bus per annum instead Rs. 30/-.

NOTE —Contn. Sheet.

WP 0179—GPB—4,000—20-8-36

Service tax on Mysore city bus service —

Apportionment of — to the Mysore city municipality 1938

File No. of 193 . Mysore Traffic Board.

Serial No.

Though both the reports of the Board seem in a sense reasonable, they are not however in consonance with the rule referred to in para above. The financial effect of the Board's representation would be as follows:—

	Amount payable to the Munpy. for the quarter ending 31.12.37	For the half year ending 30.6.38.
If representation No. (1) is sanctioned.	Rs. 337-8-0	Rs. 874-8-0.
If both the representations are sanctioned.	360-00	Rs. 934-8-0.

Submitted for orders.

[illegible] 28/10/38

4. The representation of the President deserves sympathetic consideration. Council may, therefore, be pleased to sanction the payment of Rs. 360 per quarter.

Secretary 5-

TN 14/9

The Hon. Member may be allowed two

This is fair

First Member

1.10.38

9 Asst 3/10

5/10

9 Asst 6/10

10 FA 8/10

GENERAL SECRETARIAT 15 SEP. 1938

OFFICE OF THE FIRST MEMBER OF COUNCIL OCT 4 1938 No. 3454

FINANCE DEPARTMENT U.O. No. FA 818 22 SEP. 1938 BANGALORE.

Service tax on Mysore city bus service —

Apportionment of — to the Mysore city municipality —

371

M. T. B. F. 13.]

Mysore Traffic Board. | R. File No. 23 of 1938.

Serial No.

11. Draft G.O. Subs. for consideration.

880
130 x 138

12. May be approved (Gen Secy) TN 14/10

13 For perusal before issue
Secd
15/10

This seems to be Secd member

TN 17
14

15 Secd 20/10/38

17 10

Secd
20/10

TN 19

16 Issue TN 21/10

17 Draft and fair Rule. Financial Secn. has agreed.

(Secretary)

28 MA
27/11

18. Issue.
BR
3.11.38

2. Issued G.O. No. T. 1296-99. RT. 23-38-2 dt 3.11.38 Directs the apportionment of service tax collected on Mysore city bus service

GENERAL SECRETARIAT
14 OCT. 1938
122

GOVT OF MYSORE

SECOND MINISTERIAL
19 OCT. 1938
No. 28.7.8

NOTE —Contn. Sheet.

WD 0179—GPH—4,000—20-8-36

92

No.G.T 520 / 19-8-38

OFFICE OF THE SECRETARY, MYSORE TRAFFIC BOARD, BANGALORE. No. 378 of 38 Date 22-8-38

OFFICE OF THE PRESIDENT, CITY MUNICIPAL COUNCIL, MYSORE

Dated 18th August 1938.

R.T. 23-38-1

From,

J. Appaji Gowda, Esq., B.A., (Hons),
~~Mx.A.xSREENIVASAN, Esq.x B.Ax~~
President, City Municipal Council,
MYSORE.

To

The Secretary to Government,
General Department,
Bangalore.

GENERAL SECRETARIAT 22 AUG. 1938

Sir,

With reference to your letter No.T.192/R.T. dated 19th July 1938 stating that no amount is due to this Municipality for the year 1937-38 on account of the service tax collected on the busses plying solely, within the City limits, I have the honour to state that a sum of Rs.1,212 is due to this Municipality as noted hereunder:-

Service tax collected during	Quarter ending 31-12-1937	Half year ending 30-6-1938.
Total amount collected.	Rs 450 0 0	Rs. 1,170 0 0
Deduct collection charges at 15%	67 8 0	175 8 0
Balance.	382 8 0	994 8 0
Deduct amount representing the Municipal Vehicle tax on 6 buses for (1) one quarter ending 31-12-38 (2) for the half year ending 30-6-38, and (3) on 4 buses for the quarter ending 30-6-38 @ Rs.7-8-0 per bus per quarter.	45 0 0	120 0 0
Balance due to the Municipality.	337 8 0	874 8 0
Total. Rs.	1,212 0 0	

It is not known why in the letter under reference Rs.637-8-0 and Rs.1,275/- are deducted as representing Municipal vehicles tax on 85 buses for the quarter ending 31-12-37 and half year ending 30-6-19 respectively while there were only 6 buses running within the City limits during the three quarters commencing from October 1937 and 10 buses during the last quarter ending 30th June 1938.

Further, I have to bring to the kind notice of Government that the

Proprietor of the City Service has been permitted as a special case, to pay half the service tax, otherwise payable, till the end of the current year(Vide Government Notification No.T 97/R.T 9-37-37 dated 14-7-1938). It is therefore requested that the amount to be deducted as representing the Municipal Vehicle tax may kindly be calculated at Rs.15/- each bus per annum instead of at Rs.30/- per annum (or Rs.3-12-0 per quarter per bus) so lon as the above concession is allowed to the City Bus Service.

I have the honour to be,

Sir,

Your most obedient servant,

President.

PVR.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:-

G.O. No.P.3931-53/R.T.7-36-2 dated 18/21 Decr.1936 prescribing the Rules for the apportionment of mileage cess and service tax between the Governm and the Local Authorities.

2. Correspondence ending with let No.G.T.520 dated 19th August 1938 from tl President, City Municipal Council, Mysor requesting sanction for the payment of service tax collected on Mysore City bus service for the quarter and the half-yea ending with 31st Decr.1937 and 30th June 1938 respectively.

*****

ORDER NO.T. 1296-99 /R.T. 23-38-2

Dated Bangalore, the 3rd ~~Octr~~ Nov.1938.

According to Rule 8 (ii) of the Rules referred to in the first para of th preamble read above, a sum determined by Government as representing the municipal vehicle tax leviable in respect of motor buses which were in use in the half-year ending with 31st Decr.1935 at rates then in force for such vehicles in the Municipality, has to be deducted out of the amount payable ~~thereto~~ the Municipality. The rate of vehicle tax levied by the Mysore City Municipality during the said period was at Rs 30/- per bus per annum. ~~The President, Municipal Council, has represented that,~~ As the Proprietor of the Mysore Cit Bus Service has at present been granted concession to pay only half the service tax prescribed under the rules, the amoun payable to the Municipality is under ~~has proper-~~ ~~tionately been reduced. He therefore~~ the President, the City Mcl requests that the amount to be deducted a representing the municipal vehicle tax ma be calculated at Rs 15/- per bus per ~~ann~~

annum (instead of at Rs 30/-), so long as the above concession is allowed to the City Bus Service. Government are pleased to sanction the proposal ~~of the President~~ and direct that ~~the apportion of~~ the service tax collected on Mysore City Bus Service for the period ending with 30th June 1938 be ~~made to the City Municipality~~ apportioned as detailed in the statement appended to this order, subject to adjustment of any difference in amount after audit of accounts ~~in this behalf.~~

The Comptroller to Government is requested to arrange for the payment of the amount to the Municipality and for furnishing the audited figures at an early date. ~~with reference to the Rules prescribed in this behalf.~~

GENERAL SECRETARY.

To

The President, City Municipal Council, Mysore.
The District Magistrate, Mysore Dist
The Comptroller to Govt. thro.Fl.Sec
The Secretary, Mysore Traffic Board.

Copy to L.S.G. Branch.

N.D.S.
13/X/38.

Statement showing the apportionment of service tax collected on Mysore City Bus Service to the Mysore City Municipality.-

Service Tax.	For the Quarter ending 31-12-1937.-	For the alf-year ending 30-6-1938.-
	Rs. as. ps.	Rs. as. ps.
Total amount collected.	450-0-0.	1,170-0-0.
Deduct collection charges @ 15 %.	67-8-0.	175-8-0.
Balance.	382-8-0.	994-8-0.
Deduct amount representing the Municipal vehicle tax on 6 buses for the quarter ending with 31st Decr.1937 and for the half-year ending with 30th June 1938 with the addition of 4 buses for the quarter ending with 30th June 1938 only @ Rs 3-12-0 per bus per quarter.	22-8-0.	60-0-0.
Balance due to the Municipality.	360-0-0.	934-8-0.

Rupees one thousand two hundred and ninety four and annas eight only.

N.D.S. 13/X/38.

GENERAL SECRETARY.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

R e a d:-

Government Order No.P.3931-53/R.T. 7-36-2 dated 18/21st December 1936 prescribing the rules for the apportionment of mileage cess and service tax between the Government and the local authorities.

2. Correspondence ending with letter No.G.T.520 dated 19th August 1938 from the President, City Municipal Council Mysore, requesting sanction for the payment of service tax collected on Mysore City bus service for the quarter and the half year ending with 31st December 1937 and 30th June 1938 respectively.

Order No. T.1296-99 /R.T. 23-38-2

Dated, Bangalore the 3rd ~~2nd~~ November 1938.

According to Rule 8(ii) of the Rules referred to in the first para of the preamble read above, a sum determinedd by Government as representing the Municipal vehicle tax leviable in respect of motor buses which were in use in the half-year ending with 31st December 1935 at rates then in force for such vehicles in the Municipality, has to be deducted out of the amount payable to the Municipality. The rate of vehicle tax levied by the Mysore City Municipality during the said period was at Rs.30/- per bus per annum. As the proprietor of the Mysore City Bus Service has at present been granted concession to pay only half the service tax prescribed under the rules, the amount payable to the Municipality is unduly reduced. The President of the City Municipal Council requests that the amount to be deducted as representing the municipal vehicle tax may be calculated at Rs.15/- per bus per annum (instead of at Rs.30/-) so long as the above concession is allowed to the City Bus Service. Government are pleased to sanction the

the proposal and direct that the service tax collected on the Mysore city bus service for the period ending with 30th June 1938 be apportioned as detailed in the statement appended to this order, subject to the adjustment of any difference in amount after audit of accounts.

The Comptroller to Government is requested to arrang for the payment of the amount to the Municipality and for furnishing the audited figures at an early date.

T. Ramegowda

General Secretary to Government

To

The President, City Municipal Council, Mysore.
The District Magistrate, Mysore District.
The Comptroller, through the Financial Secretaria
The Secretary, Mysore Traffic Board.

Aga/10.

Statement showing the apportionment of service tax collected on Mysore City Bus Service to the Mysore City Municipality.

Service Tax.	For the quarter ending 31-12-1937. Rs. as. p.	For the half-year ending 30-6-1938. Rs. as. p.
Total amount collected	450 0 0	1,170 0 0
Deduct collection charges @ 15%	67 8 0	175 8 0
Balance.....	382 8 0	994 8 0
Deduct amount representing the Municipal vehicle tax on 6 buses for the quarter ending with 31st December 1937 and for the half year ending with 30th June 1938 with the addition of 4 buses for the quarter ending with 30th June 1938 only, @ Rs.3-12-0 per bus per quarter.	22 8 0	60 0 0
Balance due to the Municipality.....	360 0 0	934 8 0

Rupees one thousand two hundred and ninety four and annas eight only.

T Kennedy
General Secretary to Government.

Aga/10.

2330
L

932
MTB.

Secret

This question is being dealt with in the Traffic Board office.
If appd, this will be transferred to that office for necessary action

3/11 ..... Secy Traffic Board
N.C.

3/11

3/11

T 4/11

C.O. Secy. Payment of Rebate to be made. May issued yesterday. This may perhaps be filed.

T 5/11

Secret
2330
4 XI 38.

No. P. T 1114
1-11-38

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE.

Dated 31st October 1938.

From

M. A. SREENIVASAN, Esq., B.A.,
PRESIDENT, CITY MUNICIPAL COUNCIL,
MYSORE.

SECRETARY, 932 NOV 3 1938 MYSORE TRAFFIC BOARD

GENERAL SECRET
3 NOV. 1938

To

The Secretary to Government,
General Department,
Bangalore.

Sir,

I have the honour to invite kind reference to this office letter No.G.T.520 dated 19-8-1938 regarding payment of service tax due to the Municipality for the year 1937-38 and to request you kindly to arrange for early payment of the amount due at an early date.

I have the honour to be,
Sir,
Your most obedient servant,

President.

PVR.